

PEARSON, J.

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

WRK RARITIES, LLC,

Plaintiff,

v.

UNITED STATES ATTORNEY  
GENERAL, *et al.*,

Defendants.

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CASE NO. 4:13cv791

JUDGE BENITA Y. PEARSON

**MEMORANDUM OF OPINION AND  
ORDER** [Regarding [ECF Nos. 27](#); [34](#)]

Pending before the Court is Defendant United States of America's Motion to Dismiss Party Cindy Leonard and Barry Kimpel for failure to comply with the statutory guidelines of 26 U.S.C. § 6532. [ECF No. 27](#).

Also pending before the Court is the Motion for Voluntary Dismissal filed by Plaintiffs Barry Kimpel and Cindy Leonard. [ECF No. 34](#). Kimpel and Leonard state that they "are continuing to look for material that may be relevant in extending the statute of limitations for their claims pursuant to 26 U.S.C. § 6532," but that "they have not yet located such documentation. Accordingly, Cindy Leonard and Barry Kimpel request an order granting a voluntary dismissal of their claims without prejudice so that their claims may be refiled should such documentation be discovered." [ECF No. 34](#).

The Court grants the motion filed by Kimpel and Leonard ([ECF No. 34](#)) and dismisses

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their claims without prejudice. The United States' motion ([ECF No. 27](#)) is denied as moot.

IT IS SO ORDERED.

November 4, 2013  
Date

/s/ Benita Y. Pearson  
Benita Y. Pearson  
United States District Judge